Trial Balance
Point Foundation

Figures Are For: DECEMBER 1990 Time: 00:10:15

Acct#	Account Name	Year-to-date Balance Debit	Year-to-date Balance Credit	Adj/Reclass Dr	Adj/Reclass Cr	Adj Bal Dr	Adj Bal Cr
10200	Cash - WestAmerica		-88140.26				
10400	Cash-Wells Fargo/Mi	15830.03					
10600	Petty Cash	145.77					
10800	Cash - WestAmerica/	0.00					
11000	Cash/WorkingAssetsM	139289.50					
11200	Cash-CCS Postal Acc	1057.55					
12109	A/R - Distributor	40641.70					
12110	A/R Dist Loss Reser		-9000.00				
12300	A/R - Employee-Aetn		-560.00				
12408	A/R - Mailing List-	0.00					
12409	A/R - Mailing List-	7872.49					
12500	A/R - Miscellaneous	0.00					
12600	A/R - The Well	6242.15					
12700	A/R - Chronicle	4950.00					
12800	A/R - Employee Kais	577.41					
12900	A/R - Employee	824.42					
15409	Inventory - WER	1575.00					
15500	Inventory - NWEC/Ra	0.00					
15700	Reserve for Obsoles	0.00					
21001	Furniture & Equipme	163918.24					
22101	Accumulated Depreci		-114521.00				
26000	Investments: Zomew	30000.10					
26100	Reserve for Losses		-24800.10				
26200	Investments: The WE	9500.00					
27000	Deposits	125.00					

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Acct#	Account Name	Year-to-date Balance Debit	Year-to-date Balance Credit	Adj/Reclass Dr	Adj/Reclass Cr	Adj Bal Dr	Adj Bal Cr
27100	Prepaid Taxes	2253.00					
27200	Prepaid Expense	783.12					
29500	Suspense	990.00					
30200	A/P - Trade		-12732.10				
30300	A/P - Miscellaneous	0.00					
30400	A/P - NWEC/Random H	0.00					
30600	A/P - The Well	0.00					
30700	A/P - Chronicle		-415.00				
32000	Contracts Payable -	0.00					
32100	Notes Payable - Cur	0.00					
33000	SWT Payable		-444.81				
33100	SDI Payable		-122.57				
33200	FWT Payable		-1851.39				
33300	FICA Payable		-2420.36				
33400	Kaiser Health Payab	0.00					
33500	Sales Tax Payable	0.00					
34500	Taxes Payable - Oth	0.00					
35500	Sub Advances - Curr	0.00					
35509	Sub. Adv. - Current		-252004.00				
36100	Contract Payable -		-10880.18				
36200	Notes Payable - Lon	0.00					
36300	Sub Advances - Long		-284056.70				
36400	NWEC/Random House L	0.00					
42700	Fund Surplus Beginn	423294.06					
50200	Sales - Subscriptio		-429300.61				

Trial Balance
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Acct#	Account Name	Year-to-date Balance Debit	Year-to-date Balance Credit	Adj/Reclass Dr	Adj/Reclass Cr	Adj Bal Dr	Adj Bal Cr
50400	Sales - Back Issues		-11202.06				
50600	Sales - Mailing Lis		-23395.72				
50800	Sales - Direct Dist		-72403.78				
51000	Sales - Warner (nat		-82193.24				
51200	Sales - Postcards		-2351.99				
52000	Book Sales	0.00					
52015	EWEC Income		-4901.09				
52016	WESC Income		-43.00				
52017	Best of CQ Income		-1377.62				
52018	Media Lab Income	0.00					
52019	Signal Book Income		-4666.24				
52020	Fringes Income		-2972.53				
52021	CD-ROM Income		-521.00				
52040	Ecolog income		-9096.84				
53000	Royalty Income	0.00					
53010	Miscellaneous Royal	0.00					
53020	Signal Royalties	0.00					
53025	Fringes Royalties	0.00					
53030	CD-ROM Royalties	0.00					
53040	Whole Earth Ecolog		-41625.00				
54000	Production Monies	0.00					
54020	Signal Production M	0.00					
54025	Fringes Production	0.00					
54030	CD-ROM Production M	0.00					
54040	WE Ecolog Productio		-25000.00				

Trial Balance
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Figures Are For: DECEMBER 1990 Time: 00:11:35

Acct#	Account Name	Year-to-date Balance Debit	Year-to-date Balance Credit	Adj/Reclass Dr	Adj/Reclass Cr	Adj Bal Dr	Adj Bal Cr
54899	Change in Sub Liabi	0.00					
55200	Chronicle Income		-25850.00				
55400	Unclassifieds		-7687.75				
55600	Misc Royalties		-2037.83				
55700	WELL Projects		-400.80				
55800	Apple Income	0.00					
55900	Production Projects	0.00					
55935	GBN Project Income	0.00					
56000	Contributions		-11009.00				
56001	Contributions-Resto	0.00					
56002	Contrib-WholeEarth		-50267.00				
56003	WEI Cyberthon incom		-96865.00				
56200	Interest Income		-5068.76				
56400	Sale of Assets		-500.00				
58000	Miscellaneous Incom		-3696.13				
59000	Grants Income		-15575.00				
60100	Circulation Pay:	0.00					
60101	Circulation Salarie	32374.64					
60102	Circulation OPS	0.00					
60200	Sub Fulfillment	34201.71					
60201	Sub Premium Offers	1587.18					
60202	MacSub Fulfillment	726.75					
60203	MacSub Fulfillment	100.48					
60204	MacSub Fulfillment-	22278.14					
60300	Circulation Promo:	5328.51	175.31 salary				

Trial Balance
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Figures Are For: DECEMBER 1990 Time: 00:12:02

Acct#	Account Name	Year-to-date Balance Debit	Year-to-date Balance Credit	Adj/Reclass Dr	Adj/Reclass Cr	Adj Bal Dr	Adj Bal Cr
60303	Misc Circ Promo	6223.15					
60304	Renewals	23120.24					
60305	Direct Mail	0.00					
60306	Inserts	11023.44					
60307	Billing	1612.74					
60400	Credit Card Discoun	2474.06					
60500	Direct Distributor	8414.93					
60600	Natl Newsstand (War	11234.07					
60700	Printing Magazine	95597.89					
60800	Mailing List Fulfil	3163.95					
60900	Buy Misc Resale Pro	2295.64					
62000	Editorial Pay	0.00					
62001	Editorial Salaries	57824.40					
62002	Editorial OPS	8176.25					
62100	Writers/Contributor	30918.69					
62200	Misc Edit Expenses	4565.84					
62300	Computer Networks	0.00					
62400	Pre-Press	17314.07					
63000	Research Pay	0.00					
63001	Research Salaries	14358.93					
63002	Research OPS	0.00					
63100	Research Expense	2116.59					
64000	Production Pay	0.00					
64001	Production Salaries	56349.32					
64002	Production OPS	1190.20					

Trial Balance
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Figures Are For: DECEMBER 1990 Time: 00:12:28

Acct#	Account Name	Year-to-date Balance Debit	Year-to-date Balance Credit	Adj/Reclass Dr	Adj/Reclass Cr	Adj Bal Dr	Adj Bal Cr
64100	Outside Production	5247.87					
64200	Production Supplies	2684.11					
65000	Apple Project	0.00					
65010	Apple Salaries	0.00					
65012	Apple OPS	0.00					
65013	Apple Expenses	0.00					
65100	Signal Book Project	0.00					
65121	Signal Salaries	0.00					
65122	Signal OPS	0.00					
65123	Signal Expenses	0.00					
65200	Fringes Project	0.00					
65227	Fringes OPS	0.00					
65228	Fringes Expenses	0.00					
65300	CD-ROM Project	0.00					
65331	CD-ROM Salaries	0.00					
65332	CD-ROM OPS	0.00					
65333	CD-ROM Expenses	0.00					
65436	GBN Project Salarie	0.00					
65437	GBN OPS	0.00					
65438	GBN Expenses	0.00					
65542	Whole Earth Ecolog	32558.15					
65543	Whole Earth Ecolog	20989.24					
65600	Restoration Book Pr	0.00					
65651	Restoration Book Sa	312.38					
65652	Restoration Book OP	0.00					

Trial Balance
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Acct#	Account Name	Year-to-date Balance Debit	Year-to-date Balance Credit	Adj/Reclass Dr	Adj/Reclass Cr	Adj Bal Dr	Adj Bal Cr
65653	Restoration Book Ex	0.00					
66000	Purchases - Books	0.00					
66015	Buy EWEC's	0.00					
66016	Buy WESC's	0.00					
66017	Buy Best of CQ's	243.75					
66018	Buy Media Lab	0.00					
66019	Buy Signal	2384.22					
66028	Buy Fringes of Reas	2137.97					
66033	Buy CD-ROM	206.91					
66040	Buy Ecolog	8212.17					
66500	Fulfillment - Books	0.00					
66515	Fulfill EWEC	1161.63					
66519	Fulfillment-Misc	358.59					
66523	Fulfill Signal	1096.09					
66528	Fulfill Fringes of	1014.39					
66533	Fulfill CD-ROM	1039.71					
66538	Fufill Ecolog	0.00					
66600	Book promo: salarie	455.81					
66601	Book promo: expense	99.31					
67000	Chronicle Expenses	24376.00	18470 salary				
69699	Change in Inventory	0.00					
70100	Office Pay	0.00					
70101	Office Salaries	36221.11					
70102	Office OPS	0.00					
70200	Pub/Administrative	0.00					

Trial Balance
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Figures Are For: DECEMBER 1990 Time: 00:13:21

Acct#	Account Name	Year-to-date Balance Debit	Year-to-date Balance Credit	Adj/Reclass Dr	Adj/Reclass Cr	Adj Bal Dr	Adj Bal Cr
70201	Pub/Admin Salaries	24749.28					
70202	Pub/Admin OPS	0.00					
70203	Pub/Admin Pre-Proje	2346.06					
70300	Executive Director	20516.62					
71000	Insurance	0.00					
71003	Insurance - Workers	3806.08					
71004	Insurance - Other	1942.11					
71100	Paid Vacation Expen	6236.00					
71200	Kaiser Health Plan	5392.11					
71400	Taxes - Other	1827.43					
71600	Taxes - Payroll	27756.09	PR taxes				
71700	Salary Bonus	0.00					
72000	Office/Computer Sup	8289.96					
72200	Equip Rent/Maint/Sp	3921.53					
73000	Telephone	6777.22					
73200	Postage	7768.68					
73300	Fax fees	371.00					
73400	Rent + Bldg Maint	0.00					
73403	Container Rent	2610.00					
73404	Building Rent	37181.60					
73405	Maintenance	1933.04					
73600	Utilities	3250.82					
74000	WEI Fundraising	0.00					
74001	WEI Fundraising-Sal	0.00					
74002	WEI Fundraising OPS	14000.00					

Trial Balance
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Figures Are For: DECEMBER 1990 Time: 00:13:48

Acct#	Account Name	Year-to-date Balance Debit	Year-to-date Balance Credit	Adj/Reclass Dr	Adj/Reclass Cr	Adj Bal Dr	Adj Bal Cr
74003	WEI Fundraising Exp	3420.10					
74004	WEI Cyberthon OPS	14500.00					
74005	WEI Cyberthon Expen	72460.57					
74006	WEI Cyberthon Salar	3021.78					
74007	WEI MCF Library Sal	3302.28					
74008	WEI MCF Library OPS	125.00					
74009	WEI MCF Library Exp	229.55					
74010	WEI Environmental S	54.19					
74011	WEI Environmental O	0.00					
74012	WEI Environmental E	30.63					
75000	Legal/Profsl/Copyri	1323.00					
75200	Agent Commissions	0.00					
75400	Interest + Penaltie	2074.68					
75600	Bank Service Fees	552.83					
76000	Misc Pub/Admin Expe	3664.35					
78000	Misc Expense	1281.11					
78200	Prior Yr Exp + Adj	0.00					
78400	WELL repay expenses	0.00					
86500	Grants Expense	0.00					
666601	Book promo: expense	0.00					
Totals		1731956.46	-1731956.46				

Trial Balance Is In Balance